

**DISTRIBUTION OF STATE PERSONAL INCOME TAX**  
**ALL RESIDENT FILERS\***  
**FINAL LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$0	\$0		0.0%	\$20,328	0.0%
12.6%	\$5,000	133,101	203,496	\$7,745	0.0%	\$0	\$39	\$39		0.5%	\$5,162,331	0.3%
22.6%	\$10,000	175,544	337,244	\$12,617	0.0%	\$0	\$113	\$113		0.9%	\$19,781,698	1.1%
31.8%	\$15,000	159,721	320,641	\$17,383	0.3%	\$60	\$275	\$215	357.0%	1.6%	\$34,290,101	1.8%
39.2%	\$20,000	129,054	253,212	\$22,421	0.9%	\$208	\$458	\$250	119.8%	2.0%	\$32,241,397	1.7%
45.5%	\$25,000	109,265	214,255	\$27,426	1.4%	\$372	\$644	\$272	73.0%	2.3%	\$29,710,538	1.6%
55.5%	\$30,000	176,207	345,330	\$34,774	1.7%	\$577	\$929	\$352	61.0%	2.7%	\$62,029,491	3.3%
63.4%	\$40,000	136,297	266,077	\$44,758	1.9%	\$834	\$1,316	\$482	57.8%	2.9%	\$65,652,695	3.5%
69.5%	\$50,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,746	\$686	64.7%	3.2%	\$73,085,639	3.9%
74.4%	\$60,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$2,197	\$895	68.8%	3.4%	\$77,459,848	4.1%
78.5%	\$70,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$2,615	\$1,045	66.5%	3.5%	\$75,335,126	4.0%
82.0%	\$80,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$3,010	\$1,167	63.4%	3.5%	\$71,376,335	3.8%
85.0%	\$90,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$3,401	\$1,268	59.5%	3.6%	\$65,746,018	3.5%
89.5%	\$100,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$4,129	\$1,589	62.5%	3.8%	\$125,405,629	6.7%
92.5%	\$120,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$5,278	\$2,171	69.9%	4.1%	\$112,511,191	6.0%
94.4%	\$140,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$6,451	\$2,709	72.4%	4.3%	\$91,837,867	4.9%
95.7%	\$160,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$7,643	\$3,146	69.9%	4.5%	\$71,176,680	3.8%
96.6%	\$180,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$8,856	\$3,596	68.4%	4.7%	\$54,262,034	2.9%
97.8%	\$200,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$10,814	\$4,466	70.4%	4.9%	\$95,529,988	5.1%
98.5%	\$250,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$13,903	\$5,721	69.9%	5.1%	\$63,937,189	3.4%
98.9%	\$300,000	6,566	18,355	\$323,068	3.0%	\$10,712	\$16,959	\$6,247	58.3%	5.2%	\$41,014,698	2.2%
99.1%	\$350,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$20,025	\$8,768	77.9%	5.4%	\$37,502,673	2.0%
99.3%	\$400,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$23,021	\$10,681	86.6%	5.4%	\$32,172,673	1.7%
99.4%	\$450,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$26,082	\$12,919	98.1%	5.5%	\$28,860,689	1.5%
99.6%	\$500,000	2,911	8,290	\$544,784	2.9%	\$15,905	\$30,358	\$14,453	90.9%	5.6%	\$42,072,011	2.2%
99.7%	\$600,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$36,592	\$18,270	99.7%	5.7%	\$32,227,720	1.7%
99.7%	\$700,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$42,594	\$22,272	109.6%	5.7%	\$27,416,946	1.5%
99.8%	\$800,000	846	2,339	\$846,767	2.6%	\$22,337	\$48,644	\$26,307	117.8%	5.7%	\$22,255,685	1.2%
99.8%	\$900,000	603	1,682	\$946,825	2.7%	\$25,441	\$54,653	\$29,212	114.8%	5.8%	\$17,614,742	0.9%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	1.6%	\$43,548	\$161,504	\$117,957	270.9%	5.9%	\$372,506,759	19.8%
		1,745,613	3,652,266								\$1,880,196,719	

Suits Index    0.1393    0.1820    30.6%    % Change  
Increase In Progressivity

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	2.0%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	4.0%
\$50k/\$100k plus	6%	\$50k/\$100k plus	6.0%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions and credits allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.

<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.

<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.

\* Includes all resident filing status<sup>1</sup>, single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.

\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.

Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.

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**ALL RESIDENT FILERS\***  
**FINAL LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$0	\$0		0.0%	\$0	0.0%
12.6%	\$5,000	133,101	203,496	\$7,745	0.0%	\$0	\$0	\$0		0.0%	\$0	0.0%
22.6%	\$10,000	175,544	337,244	\$12,617	0.0%	\$0	\$31	\$31		0.2%	\$5,386,243	657.3%
31.8%	\$15,000	159,721	320,641	\$17,383	0.3%	\$60	\$92	\$31	52.2%	0.5%	\$5,014,564	612.0%
39.2%	\$20,000	129,054	253,212	\$22,421	0.9%	\$208	\$175	\$33	-15.9%	0.8%	\$4,290,723	-523.6%
45.5%	\$25,000	109,265	214,255	\$27,426	1.4%	\$372	\$311	(\$61)	-16.5%	1.1%	\$6,699,830	-817.6%
55.5%	\$30,000	176,207	345,330	\$34,774	1.7%	\$577	\$519	(\$58)	-10.1%	1.5%	\$10,301,831	-1257.2%
63.4%	\$40,000	136,297	266,077	\$44,758	1.9%	\$834	\$800	(\$34)	-4.1%	1.8%	\$4,625,330	-564.5%
69.5%	\$50,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,063	\$3	0.3%	1.9%	\$347,380	42.4%
74.4%	\$60,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,318	\$16	1.2%	2.0%	\$1,388,493	169.4%
78.5%	\$70,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$1,575	\$5	0.3%	2.1%	\$353,744	43.2%
82.0%	\$80,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$1,838	(\$5)	-0.3%	2.2%	(\$290,775)	-35.5%
85.0%	\$90,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$2,104	(\$28)	-1.3%	2.2%	(\$1,450,263)	-177.0%
89.5%	\$100,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$2,496	(\$44)	-1.7%	2.3%	(\$3,491,389)	-426.1%
92.5%	\$120,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$3,043	(\$64)	-2.1%	2.4%	(\$3,333,047)	-949.7%
94.4%	\$140,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$3,597	(\$145)	-3.9%	2.4%	(\$4,907,607)	-598.9%
95.7%	\$160,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$4,154	(\$344)	-7.6%	2.5%	(\$7,781,662)	-949.6%
96.6%	\$180,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$4,715	(\$544)	-10.3%	2.5%	(\$8,210,501)	-1002.0%
97.8%	\$200,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$5,622	(\$726)	-11.4%	2.5%	(\$15,536,635)	-1896.0%
98.5%	\$250,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$7,049	(\$1,132)	-13.8%	2.6%	(\$12,656,746)	-1544.6%
98.9%	\$300,000	6,566	18,355	\$323,068	3.3%	\$10,712	\$8,464	(\$2,248)	-21.0%	2.6%	(\$14,759,098)	-1801.1%
99.1%	\$350,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$9,885	(\$1,372)	-12.2%	2.6%	(\$5,867,025)	-716.0%
99.3%	\$400,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$11,279	(\$1,060)	-8.6%	2.7%	(\$3,192,976)	-389.7%
99.4%	\$450,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$12,693	(\$470)	-3.6%	2.7%	(\$1,049,020)	-128.0%
99.6%	\$500,000	2,911	8,290	\$544,784	2.9%	\$15,905	\$14,673	(\$1,232)	-7.7%	2.7%	(\$3,586,584)	-437.7%
99.7%	\$600,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$17,559	(\$763)	-4.2%	2.7%	(\$1,345,998)	-164.3%
99.7%	\$700,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$20,349	\$27	0.1%	2.7%	\$32,656	4.0%
99.8%	\$800,000	846	2,339	\$846,767	2.6%	\$22,337	\$23,140	\$803	3.6%	2.7%	\$679,347	82.9%
99.8%	\$900,000	603	1,682	\$946,825	2.7%	\$25,441	\$25,925	\$484	1.9%	2.7%	\$291,909	35.6%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	1.6%	\$43,548	\$75,436	\$31,888	73.2%	2.8%	\$100,702,140	12289.2%
		1,745,613	3,652,266								\$819,438	

Suits Index	0.1393	0.1549	11.2%	% Change
		Increase In Progressivity		

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	2.78%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	2.78%
\$50k/\$100k plus	6%	\$50k/\$100k plus	2.78%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$10,000 / \$20,000 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions and credits allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.  
\* Includes all resident filing status<sup>1</sup>; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.  
\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.

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**ALL RESIDENT FILERS\***  
**FINAL LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$52	\$52		1.9%	\$4,480,019	692.0%
12.6%	\$5,000	133,101	203,496	\$7,745	0.0%	\$0	\$152	\$152		2.0%	\$20,200,917	3120.5%
22.6%	\$10,000	175,544	337,244	\$12,617	0.0%	\$0	\$247	\$247		2.0%	\$43,303,138	6689.1%
31.8%	\$15,000	159,721	320,641	\$17,383	0.3%	\$60	\$346	\$286	476.0%	2.0%	\$45,721,893	7062.7%
39.2%	\$20,000	129,054	253,212	\$22,421	0.9%	\$208	\$455	\$246	118.2%	2.0%	\$31,790,156	4910.7%
45.5%	\$25,000	109,265	214,255	\$27,426	1.4%	\$372	\$561	\$189	50.8%	2.0%	\$20,659,260	3191.3%
55.5%	\$30,000	176,207	345,330	\$34,774	1.7%	\$577	\$718	\$141	24.4%	2.1%	\$24,832,986	3836.0%
63.4%	\$40,000	136,297	266,077	\$44,758	1.9%	\$834	\$932	\$98	11.7%	2.1%	\$13,316,122	2057.0%
69.5%	\$50,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,144	\$84	8.0%	2.1%	\$8,992,041	1389.0%
74.4%	\$60,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,356	\$54	4.1%	2.1%	\$4,672,455	721.8%
78.5%	\$70,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$1,567	(\$3)	-0.2%	2.1%	(\$246,305)	-38.0%
82.0%	\$80,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$1,778	(\$64)	-3.5%	2.1%	(\$3,913,402)	-604.5%
85.0%	\$90,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$1,990	(\$142)	-6.6%	2.1%	(\$7,347,690)	-1135.0%
89.5%	\$100,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$2,297	(\$244)	-9.6%	2.1%	(\$19,239,030)	-2971.9%
92.5%	\$120,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$2,719	(\$388)	-12.5%	2.1%	(\$20,215,489)	-3108.6%
94.4%	\$140,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$3,145	(\$596)	-15.9%	2.1%	(\$20,968,065)	-3239.0%
95.7%	\$160,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$3,998	(\$500)	-20.6%	2.1%	(\$19,027,017)	-2939.1%
96.6%	\$180,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$4,689	(\$569)	-24.0%	2.1%	(\$35,487,586)	-5481.8%
97.8%	\$200,000	11,176	31,741	\$221,727	3.0%	\$6,348	\$5,776	(\$572)	-26.1%	2.1%	(\$26,890,055)	-4153.8%
98.5%	\$250,000	6,566	18,355	\$272,572	3.3%	\$10,712	\$6,854	(\$3,858)	-36.0%	2.1%	(\$25,330,991)	-3912.9%
98.9%	\$300,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$7,937	(\$3,319)	-29.5%	2.1%	(\$14,196,810)	-2193.0%
99.1%	\$350,000	2,911	8,530	\$423,640	2.9%	\$13,163	\$10,079	(\$3,084)	-23.4%	2.1%	(\$6,888,888)	-1552.8%
99.3%	\$400,000	2,234	6,305	\$473,986	2.8%	\$15,905	\$11,591	(\$4,314)	-27.1%	2.1%	(\$12,558,560)	-1235.7%
99.4%	\$450,000	1,764	4,990	\$547,434	2.8%	\$18,322	\$13,788	(\$4,535)	-24.8%	2.1%	(\$7,999,469)	-837.0%
99.7%	\$500,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$15,921	(\$4,402)	-21.7%	2.1%	(\$5,418,267)	-561.2%
99.8%	\$600,000	846	2,339	\$846,767	2.6%	\$22,337	\$18,042	(\$4,295)	-19.2%	2.1%	(\$3,180,816)	-491.3%
99.8%	\$700,000	603	1,682	\$946,825	2.7%	\$25,441	\$20,166	(\$5,275)	-20.7%	2.1%	(\$3,396,750)	-7012.5%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	1.6%	\$43,548	\$57,923	\$14,375	33.0%	2.1%	\$647,367	
		1,745,613	3,652,266									

Suits Index	0.1393	0.0087	-93.8%	% Change
		Decrease In Progressivity		

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	2.12%
\$12.5K/\$25K - \$50K/\$100K	4%	\$12.5K/\$25K - \$50K/\$100K	2.12%
\$50K/\$100K plus	6%	\$50K/\$100K plus	2.12%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$0 / \$0 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions and credits allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
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**ALL RESIDENT FILERS\***  
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Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$69	\$69		2.5%	\$6,001,535	0.8%
12.6%	\$5,000	133,101	203,496	\$7,745	0.0%	\$0	\$203	\$203		2.6%	\$27,061,606	3.6%
22.6%	\$10,000	175,544	337,244	\$12,617	0.0%	\$0	\$330	\$330		2.6%	\$58,009,865	7.7%
31.8%	\$15,000	159,721	320,641	\$17,383	0.3%	\$60	\$464	\$404	671.6%	2.7%	\$64,512,281	8.6%
39.2%	\$20,000	129,054	253,212	\$22,421	0.9%	\$208	\$609	\$401	192.3%	2.7%	\$51,724,115	6.9%
45.5%	\$25,000	109,265	214,255	\$27,426	1.4%	\$372	\$752	\$380	102.0%	2.7%	\$41,492,379	5.5%
55.5%	\$30,000	176,207	345,330	\$34,774	1.7%	\$577	\$962	\$385	66.7%	2.8%	\$67,824,954	9.0%
63.4%	\$40,000	136,297	266,077	\$44,758	1.9%	\$834	\$1,248	\$414	49.7%	2.8%	\$56,445,548	7.5%
69.5%	\$50,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,533	\$473	44.6%	2.8%	\$50,396,781	6.7%
74.4%	\$60,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,816	\$514	39.5%	2.8%	\$44,497,549	5.9%
78.5%	\$70,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$2,099	\$529	33.7%	2.8%	\$38,137,167	5.1%
82.0%	\$80,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$2,382	\$540	29.3%	2.8%	\$33,015,495	4.4%
85.0%	\$90,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$2,666	\$534	25.1%	2.8%	\$27,692,388	3.7%
89.5%	\$100,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$3,077	\$536	21.1%	2.8%	\$42,342,537	5.6%
92.5%	\$120,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$3,643	\$535	17.2%	2.8%	\$27,743,425	3.7%
94.4%	\$140,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$4,214	\$472	12.6%	2.8%	\$15,995,784	2.1%
95.7%	\$160,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$4,784	\$286	6.4%	2.8%	\$6,474,985	0.9%
96.6%	\$180,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$5,356	\$97	1.8%	2.8%	\$1,461,799	0.2%
97.8%	\$200,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$6,281	(\$67)	-1.0%	2.8%	(\$1,423,810)	-0.2%
98.5%	\$250,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$7,737	(\$445)	-5.4%	2.8%	(\$4,968,064)	-0.7%
98.9%	\$300,000	6,566	18,355	\$323,068	3.3%	\$10,712	\$9,182	(\$1,530)	-14.3%	2.8%	(\$10,046,267)	-1.3%
99.1%	\$350,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$10,633	(\$624)	-5.5%	2.8%	(\$2,667,238)	-0.4%
99.3%	\$400,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$12,059	(\$280)	-2.3%	2.8%	(\$758,339)	-0.1%
99.4%	\$450,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$13,502	\$339	2.6%	2.8%	\$758,339	0.1%
99.6%	\$500,000	2,911	8,290	\$544,784	2.8%	\$15,905	\$15,527	(\$378)	-2.4%	2.9%	(\$1,099,630)	-0.1%
99.7%	\$600,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$18,470	\$148	0.8%	2.9%	\$260,563	0.0%
99.7%	\$700,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$21,328	\$1,006	4.9%	2.9%	\$1,237,846	0.2%
99.8%	\$800,000	846	2,339	\$846,767	2.6%	\$22,337	\$24,170	\$1,833	8.2%	2.9%	\$1,550,574	0.2%
99.8%	\$900,000	603	1,682	\$946,825	2.7%	\$25,441	\$27,015	\$1,574	6.2%	2.9%	\$949,093	0.1%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	1.6%	\$43,548	\$77,595	\$34,047	78.2%	2.9%	\$107,520,710	14.3%
		1,745,613	3,652,266									

Suits Index	0.1393	0.0087	-93.8%	% Change
		Decrease In	Progressivity	

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	2.84%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	2.84%
\$50k/\$100k plus	6%	\$50k/\$100k plus	2.84%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		0% / \$0 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions and credits allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.  
\* Includes all resident filing status<sup>1</sup>; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.  
\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.



**DISTRIBUTION OF STATE PERSONAL INCOME TAX**  
**ALL RESIDENT FILERS\***  
**FINAL LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$0	\$0		0.0%	\$0	0.0%
12.6%	\$5,000	133,101	203,496	\$7,745	0.0%	\$0	\$0	\$0		0.0%	\$0	0.0%
22.6%	\$10,000	175,544	337,244	\$12,617	0.0%	\$0	\$41	\$41		0.3%	\$7,207,491	1.0%
31.8%	\$15,000	159,721	320,641	\$17,383	0.3%	\$60	\$122	\$62	103.7%	0.7%	\$9,957,992	1.3%
39.2%	\$20,000	129,054	253,212	\$22,421	0.9%	\$208	\$234	\$26	12.5%	1.0%	\$3,355,587	0.4%
45.5%	\$25,000	109,265	214,255	\$27,426	1.4%	\$372	\$416	\$44	11.8%	1.5%	\$4,790,781	0.6%
55.5%	\$30,000	176,267	345,330	\$34,774	1.7%	\$577	\$694	\$117	20.3%	2.0%	\$20,621,006	2.8%
63.4%	\$40,000	136,297	266,077	\$44,758	1.9%	\$834	\$1,071	\$237	28.4%	2.4%	\$32,247,943	4.3%
69.5%	\$50,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,423	\$363	34.2%	2.6%	\$38,647,069	5.2%
74.4%	\$60,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,763	\$462	35.5%	2.7%	\$39,928,093	5.3%
78.0%	\$70,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$2,108	\$538	34.2%	2.8%	\$38,771,358	5.2%
82.0%	\$80,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$2,459	\$617	33.5%	2.9%	\$37,700,681	5.0%
85.0%	\$90,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$2,816	\$684	32.1%	3.0%	\$35,429,856	4.7%
89.5%	\$100,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$3,341	\$800	31.5%	3.1%	\$63,144,176	8.4%
92.5%	\$120,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$4,072	\$965	31.0%	3.2%	\$50,001,868	6.7%
94.4%	\$140,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$4,813	\$1,071	28.6%	3.2%	\$36,320,510	4.8%
95.7%	\$160,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$5,558	\$1,061	23.6%	3.3%	\$23,999,446	3.3%
96.6%	\$180,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$6,310	\$1,050	20.0%	3.4%	\$15,845,619	2.1%
97.8%	\$200,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$7,522	\$1,174	18.5%	3.4%	\$25,123,385	3.4%
98.5%	\$250,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$9,433	\$1,251	15.3%	3.5%	\$13,981,567	1.9%
98.9%	\$300,000	6,566	18,355	\$323,068	3.3%	\$10,712	\$11,326	\$614	5.7%	3.5%	\$4,033,096	0.5%
99.1%	\$350,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$13,227	\$1,971	17.5%	3.5%	\$8,428,403	1.1%
99.3%	\$400,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$15,093	\$2,754	22.3%	3.6%	\$8,294,377	1.1%
99.4%	\$450,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$16,985	\$3,822	29.0%	3.6%	\$8,539,217	1.1%
99.6%	\$500,000	2,911	8,290	\$544,784	2.9%	\$15,905	\$19,634	\$3,729	23.4%	3.6%	\$10,855,657	1.4%
99.7%	\$600,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$23,497	\$5,174	28.2%	3.6%	\$9,127,455	1.2%
99.8%	\$700,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$27,229	\$6,907	34.0%	3.6%	\$8,502,624	1.1%
99.8%	\$800,000	846	2,339	\$846,767	2.6%	\$22,337	\$30,964	\$8,627	38.6%	3.7%	\$7,298,689	1.0%
99.8%	\$900,000	603	1,682	\$946,825	2.7%	\$25,441	\$34,692	\$9,250	36.4%	3.7%	\$5,577,891	0.7%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	1.6%	\$43,548	\$100,943	\$57,395	131.8%	3.7%	\$181,253,357	24.2%
		1,745,613	3,652,266								\$748,985,195	

Suits Index	0.1393	0.1549	11.2%	% Change
	Increase In Progressivity			

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	3.72%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	3.72%
\$50k/\$100k plus	6%	\$50k/\$100k plus	3.72%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$10,000 / \$20,000 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions and credits allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.  
\* Includes all resident filing status<sup>1</sup>; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.  
\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.

**DISTRIBUTION OF STATE PERSONAL INCOME TAX**  
**ALL RESIDENT FILERS\***  
**TAX TABLE LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$0	(\$0)	-100.0%	0.0%	(\$3,560)	-0.1%
12.6%	\$5,000	133,101	203,496	\$7,745	0.4%	\$33	\$0	(\$33)	-57.9%	0.0%	(\$4,333,311)	-124.6%
22.6%	\$10,000	175,544	337,244	\$12,617	0.7%	\$87	\$37	(\$50)	-57.9%	0.3%	(\$8,828,847)	-254.0%
31.8%	\$15,000	159,721	320,641	\$17,383	1.2%	\$215	\$109	(\$106)	-49.2%	0.6%	(\$16,879,733)	-485.5%
39.2%	\$20,000	129,054	253,212	\$22,421	1.6%	\$353	\$209	(\$144)	-40.7%	0.9%	(\$18,534,196)	-533.1%
45.5%	\$25,000	109,265	214,255	\$27,426	1.8%	\$482	\$371	(\$110)	-22.9%	1.4%	(\$12,030,875)	-346.1%
55.5%	\$30,000	176,207	345,330	\$34,774	1.9%	\$669	\$620	(\$49)	-7.3%	1.8%	(\$8,591,637)	-247.1%
63.4%	\$40,000	136,297	266,077	\$44,758	2.1%	\$929	\$956	\$27	2.9%	2.1%	\$3,679,426	105.8%
69.5%	\$50,000	106,543	219,445	\$54,820	2.1%	\$1,162	\$1,270	\$108	9.3%	2.3%	\$11,485,971	330.4%
74.4%	\$60,000	86,502	192,115	\$64,829	2.2%	\$1,425	\$1,574	\$148	10.4%	2.4%	\$12,835,735	369.2%
78.5%	\$70,000	72,124	170,836	\$74,851	2.3%	\$1,731	\$1,881	\$150	8.7%	2.5%	\$10,843,677	311.9%
82.0%	\$80,000	61,143	152,457	\$84,854	2.4%	\$2,034	\$2,195	\$160	7.9%	2.6%	\$9,798,915	281.9%
85.0%	\$90,000	51,834	134,637	\$94,874	2.5%	\$2,351	\$2,513	\$162	6.9%	2.6%	\$8,397,068	241.5%
89.5%	\$100,000	78,939	214,922	\$109,340	2.6%	\$2,803	\$2,981	\$178	6.4%	2.7%	\$14,074,391	404.9%
92.5%	\$120,000	51,834	145,558	\$129,254	2.7%	\$3,426	\$3,634	\$208	6.1%	2.8%	\$10,798,994	310.6%
94.4%	\$140,000	33,897	96,951	\$149,333	2.8%	\$4,135	\$4,296	\$161	3.9%	2.9%	\$5,460,727	157.1%
95.7%	\$160,000	22,627	65,307	\$169,307	2.9%	\$4,910	\$5,061	\$150	3.0%	2.9%	\$1,139,045	32.8%
96.6%	\$180,000	15,088	43,126	\$189,378	3.0%	\$5,711	\$5,931	\$220	3.8%	3.0%	\$1,202,003	34.6%
97.8%	\$200,000	21,391	61,212	\$221,727	3.1%	\$6,956	\$7,173	(\$217)	-3.1%	3.0%	(\$5,178,460)	-149.0%
98.5%	\$250,000	11,176	31,741	\$272,572	3.3%	\$8,903	\$8,418	(\$484)	-5.4%	3.1%	(\$5,414,305)	-155.7%
98.9%	\$300,000	6,566	18,355	\$323,068	3.3%	\$10,712	\$10,109	(\$604)	-5.6%	3.1%	(\$3,963,582)	-114.0%
99.1%	\$350,000	4,277	12,027	\$373,629	3.4%	\$12,581	\$11,805	(\$776)	-6.2%	3.2%	(\$3,318,330)	-95.5%
99.3%	\$400,000	2,234	6,305	\$473,986	3.4%	\$16,323	\$15,159	(\$1,164)	-7.1%	3.2%	(\$2,599,899)	-80.5%
99.4%	\$450,000	2,234	6,305	\$544,784	3.4%	\$18,705	\$17,523	(\$1,182)	-6.3%	3.2%	(\$3,442,253)	-99.0%
99.6%	\$500,000	2,911	8,290	\$647,434	3.5%	\$22,527	\$20,970	(\$1,557)	-6.9%	3.2%	(\$2,746,482)	-79.0%
99.7%	\$600,000	1,764	4,990	\$748,063	3.5%	\$26,003	\$24,302	(\$1,702)	-6.5%	3.2%	(\$2,095,027)	-60.3%
99.7%	\$700,000	1,231	3,552	\$846,767	3.5%	\$29,377	\$27,635	(\$1,743)	-5.9%	3.3%	(\$1,474,198)	-42.4%
99.8%	\$800,000	846	2,339	\$946,825	3.5%	\$32,737	\$30,961	(\$1,776)	-5.4%	3.3%	(\$1,070,696)	-30.8%
99.8%	\$900,000	603	1,682	\$1,000,000	3.1%	\$83,924	\$90,089	\$6,165	7.3%	3.3%	\$19,468,430	560.0%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092								
		1,745,613	3,652,266									

Suits Index	0.1393	0.1549	11.2%	% Change

Increase In Progressivity

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	3.32%
\$12.5K/\$25K - \$50K/\$100K	4%	\$12.5K/\$25K - \$50K/\$100K	3.32%
\$50K/\$100K plus	6%	\$50K/\$100K plus	3.32%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$10,000 / \$20,000 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions allowed, but all credits are allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.  
\* Includes all resident filing status; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.  
\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.

**DISTRIBUTION OF STATE PERSONAL INCOME TAX**  
**ALL RESIDENT STATE FILERS\***  
**TAX TABLE LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$62	\$62	#####	2.2%	\$5,342,878	383.3%
12.6%	\$5,000	133,101	203,496	\$7,745	0.4%	\$33	\$181	\$149	456.3%	2.3%	\$19,774,387	1418.6%
22.6%	\$10,000	175,544	337,244	\$12,617	0.7%	\$87	\$294	\$207	238.6%	2.3%	\$36,416,462	2612.5%
31.8%	\$15,000	159,721	320,641	\$17,383	1.2%	\$215	\$413	\$198	92.3%	2.4%	\$31,687,836	2273.3%
39.2%	\$20,000	129,054	253,212	\$22,421	1.6%	\$353	\$543	\$190	53.8%	2.4%	\$24,505,404	1758.0%
45.5%	\$25,000	109,265	214,255	\$27,426	1.8%	\$482	\$670	\$188	39.1%	2.4%	\$20,590,529	1477.2%
55.5%	\$30,000	176,207	345,330	\$34,774	1.9%	\$669	\$857	\$189	28.2%	2.5%	\$33,260,534	2386.1%
63.4%	\$40,000	136,297	266,077	\$44,758	2.1%	\$929	\$1,112	\$183	19.8%	2.5%	\$24,998,171	1793.4%
69.5%	\$50,000	106,543	219,445	\$54,820	2.1%	\$1,162	\$1,366	\$204	17.5%	2.5%	\$21,706,382	1557.2%
74.4%	\$60,000	86,502	192,115	\$64,829	2.2%	\$1,425	\$1,618	\$193	13.5%	2.5%	\$16,658,105	1195.1%
78.5%	\$70,000	72,124	170,836	\$74,851	2.3%	\$1,731	\$1,870	\$139	8.0%	2.5%	\$10,031,190	719.6%
82.0%	\$80,000	61,143	152,457	\$84,854	2.4%	\$2,034	\$2,122	\$88	4.3%	2.5%	\$5,380,364	386.0%
85.0%	\$90,000	51,834	134,637	\$94,874	2.5%	\$2,351	\$2,375	\$24	1.0%	2.5%	\$1,266,568	90.9%
89.5%	\$100,000	78,939	214,922	\$109,340	2.6%	\$2,803	\$2,741	(\$62)	-2.2%	2.5%	(\$4,885,974)	-350.5%
92.5%	\$120,000	51,834	145,558	\$129,254	2.7%	\$3,426	\$3,245	(\$181)	-5.3%	2.5%	(\$9,373,462)	-672.5%
94.4%	\$140,000	33,897	96,951	\$149,333	2.8%	\$4,135	\$3,754	(\$381)	-9.2%	2.5%	(\$12,911,084)	-926.2%
95.7%	\$160,000	22,627	65,307	\$169,307	2.9%	\$4,910	\$4,262	(\$649)	-13.2%	2.5%	(\$14,677,297)	-1053.0%
96.6%	\$180,000	15,088	43,126	\$189,378	3.0%	\$5,711	\$4,772	(\$939)	-16.4%	2.5%	(\$29,089,867)	-2086.9%
97.8%	\$200,000	21,391	61,212	\$221,727	3.1%	\$6,956	\$5,596	(\$1,360)	-19.6%	2.5%	(\$14,170,750)	-1016.6%
98.5%	\$250,000	11,176	31,741	\$272,572	3.3%	\$8,903	\$6,893	(\$2,010)	-22.6%	2.5%	(\$22,467,118)	-1611.8%
98.9%	\$300,000	6,566	18,355	\$323,068	3.3%	\$10,712	\$8,180	(\$2,532)	-23.6%	2.5%	(\$16,627,190)	-1192.8%
99.1%	\$350,000	4,277	12,027	\$373,629	3.4%	\$12,581	\$9,472	(\$3,108)	-24.7%	2.5%	(\$13,294,931)	-953.8%
99.3%	\$400,000	3,012	8,530	\$423,640	3.4%	\$14,399	\$10,743	(\$3,656)	-25.4%	2.5%	(\$10,013,263)	-790.1%
99.4%	\$450,000	2,234	6,305	\$473,986	3.4%	\$16,323	\$12,028	(\$4,294)	-26.3%	2.5%	(\$9,593,232)	-688.2%
99.6%	\$500,000	2,911	8,290	\$544,784	3.4%	\$18,705	\$13,832	(\$4,873)	-26.1%	2.5%	(\$14,185,612)	-1017.7%
99.7%	\$600,000	1,764	4,990	\$647,434	3.5%	\$22,527	\$16,454	(\$6,073)	-27.0%	2.5%	(\$10,712,989)	-768.6%
99.7%	\$700,000	1,231	3,552	\$748,063	3.5%	\$26,003	\$19,000	(\$7,004)	-26.9%	2.5%	(\$8,621,389)	-618.5%
99.8%	\$800,000	846	2,339	\$846,767	3.5%	\$29,377	\$21,531	(\$7,846)	-26.7%	2.5%	(\$6,637,526)	-476.2%
99.8%	\$900,000	603	1,682	\$946,825	3.5%	\$32,737	\$24,066	(\$8,670)	-26.5%	2.5%	(\$5,228,295)	-375.1%
100.0%	\$1,000,000 plus	3,158	8,723	\$2,719,092	3.1%	\$83,924	\$69,125	(\$14,799)	-17.6%	2.5%	(\$46,734,919)	-3352.8%
		1,745,613	3,652,266								\$1,393,912	

Suits Index	0.1393	0.0087	-93.8%	% Change
				Decrease In Progressivity

Current Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%
\$12.5k/\$25k - \$50k/\$100k	4%
\$50k/\$100k plus	6%
100% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed	
Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2.53%
\$12.5k/\$25k - \$50k/\$100k	2.53%
\$50k/\$100k plus	2.53%
0% Federal Income Tax Deduction	
0% Federal Excess Itemized Deduction Allowed	
\$0 / \$0 / \$1,000 Standard & Dependent Deductions	
No other deductions allowed, but all credits are allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
<sup>3</sup>Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.  
\* Includes all resident filing status<sup>1</sup>; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.  
\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.

**DISTRIBUTION OF STATE PERSONAL INCOME TAX**  
**ALL RESIDENT FILERS\***  
**TAX TABLE LIABILITY BASIS\*\***  
**TAX YEAR 2014 TAX RETURNS**  
**CURRENT LAW BASELINE**

Cumm. Return %	Federal Adjusted Gross Income	Number Returns	Population Count <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Share of Agg Inc Tax Chg
5.0%	\$0	86,724	108,911	\$2,740	0.0%	\$0	\$79	\$79	###	2.9%	\$6,864,394	0.9%
12.6%	\$5,000	133,101	203,496	\$7,745	0.4%	\$33	\$233	\$200	614.7%	3.0%	\$26,635,076	3.5%
22.6%	\$10,000	175,544	337,244	\$12,617	0.7%	\$87	\$378	\$291	335.0%	3.0%	\$51,123,188	6.8%
31.8%	\$15,000	205,000	320,641	\$17,383	1.2%	\$215	\$531	\$316	147.0%	3.1%	\$50,478,224	6.7%
39.2%	\$20,000	129,054	253,212	\$22,421	1.6%	\$353	\$697	\$344	97.6%	3.1%	\$44,439,363	5.9%
45.5%	\$25,000	109,265	214,255	\$27,426	1.8%	\$482	\$861	\$379	78.7%	3.1%	\$41,423,648	5.5%
55.5%	\$30,000	176,207	345,330	\$34,774	1.9%	\$669	\$1,101	\$433	64.7%	3.2%	\$76,252,502	10.1%
63.4%	\$40,000	136,297	266,077	\$44,758	2.1%	\$929	\$1,428	\$500	53.8%	3.2%	\$68,127,597	9.0%
69.5%	\$50,000	106,543	219,445	\$54,820	2.1%	\$1,162	\$1,754	\$592	51.0%	3.2%	\$63,111,122	8.4%
74.4%	\$60,000	86,502	192,115	\$64,829	2.2%	\$1,425	\$2,078	\$653	45.8%	3.2%	\$56,483,199	7.5%
78.5%	\$70,000	72,124	170,836	\$74,851	2.3%	\$1,731	\$2,402	\$671	38.8%	3.2%	\$48,414,662	6.4%
82.0%	\$80,000	61,143	152,457	\$84,854	2.4%	\$2,034	\$2,726	\$692	34.0%	3.2%	\$42,309,261	5.6%
85.0%	\$90,000	51,834	134,637	\$94,874	2.5%	\$2,351	\$3,051	\$700	29.8%	3.2%	\$36,306,645	4.8%
89.5%	\$100,000	78,939	145,558	\$109,340	2.6%	\$2,803	\$3,521	\$718	25.6%	3.2%	\$56,695,593	7.5%
92.5%	\$120,000	51,834	145,558	\$129,254	2.7%	\$3,426	\$4,168	\$743	21.7%	3.2%	\$38,494,279	5.1%
94.4%	\$140,000	33,897	96,951	\$149,333	2.8%	\$4,135	\$4,822	\$687	16.6%	3.2%	\$23,300,189	3.1%
95.7%	\$160,000	22,627	65,307	\$169,307	2.9%	\$4,910	\$5,475	\$564	11.5%	3.2%	\$12,765,752	1.7%
96.6%	\$180,000	15,088	43,126	\$189,378	3.0%	\$5,711	\$6,130	\$419	7.3%	3.2%	\$6,318,066	0.8%
97.8%	\$200,000	11,176	31,741	\$221,727	3.1%	\$6,956	\$7,188	\$233	3.3%	3.2%	\$4,973,909	0.7%
98.5%	\$250,000	6,566	18,355	\$272,572	3.3%	\$8,903	\$8,854	(\$49)	-0.5%	3.3%	(\$545,127)	-0.1%
98.9%	\$300,000	4,277	12,027	\$373,629	3.4%	\$10,712	\$10,508	(\$204)	-1.9%	3.3%	(\$1,342,466)	-0.2%
99.1%	\$350,000	3,012	8,530	\$423,640	3.4%	\$12,581	\$12,168	(\$413)	-3.3%	3.3%	(\$1,765,359)	-0.2%
99.3%	\$400,000	2,234	6,305	\$473,986	3.4%	\$14,399	\$13,800	(\$599)	-4.2%	3.3%	(\$1,804,764)	-0.2%
99.4%	\$450,000	2,911	8,290	\$544,784	3.4%	\$16,323	\$15,452	(\$871)	-5.3%	3.3%	(\$1,946,005)	-0.3%
99.6%	\$500,000	1,764	4,990	\$647,434	3.5%	\$18,705	\$17,769	(\$937)	-5.0%	3.3%	(\$2,745,682)	-0.4%
99.7%	\$600,000	1,231	3,552	\$748,063	3.5%	\$22,527	\$21,137	(\$1,391)	-6.2%	3.3%	(\$2,952,956)	-0.3%
99.7%	\$700,000	846	2,339	\$846,767	3.5%	\$26,003	\$24,407	(\$1,596)	-6.1%	3.3%	(\$1,965,276)	-0.3%
99.8%	\$800,000	603	1,682	\$946,825	3.5%	\$32,737	\$30,915	(\$1,822)	-5.6%	3.3%	(\$1,453,633)	-0.2%
99.8%	\$900,000	3,158	8,723	\$2,719,092	3.1%	\$83,924	\$88,797	\$4,873	5.8%	3.3%	(\$1,098,386)	-0.1%
100.0%	\$1,000,000 plus	1,745,613	3,652,266	\$2,719,092	3.1%	\$83,924	\$88,797	\$4,873	5.8%	3.3%	\$15,389,041	2.0%

Suits Index	0.1393	0.0087	-93.8%	% Change
Decrease In Progressivity				

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	3.25%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	3.25%
\$50k/\$100k plus	6%	\$50k/\$100k plus	3.25%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$0 / \$0 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		No other deductions allowed, but all credits are allowed	

<sup>1</sup>FAGI stands for federal adjusted gross income; the starting point for the state income tax return.  
<sup>2</sup>Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.  
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\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.  
Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.



